Palo Allo

Palo Allo

379 Lytton Avenue

Tel 650-326-2400

Fax 650-326-2422

Calilomia 94301-1431

TOWNSEND and TOWNSEND and CREW

URGENT

San Francisco, California Tel 415 576-0200

Walnut Creek, California Tel 925 472-5000

San Diego, California Tel 858 350-6100

Denver, Colorado Tel 303 571-4000

Seartle, Washington Tel 206 467-9600

Washington, DC Tel 202 481-9900

Tokyo, Japan Tel +81 3 3507-5609

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Date:

January 03, 2008

Client & Matter Number:

25779K-018500US

No. Pages (including this one):

From: Richard T. Ogawa

Attn: Examiner David Morgan Fenstermacher

US Patent Application No. 10/814961

For: Method and Apparatus for Filling the Bearing Gap of a Hydrodynamic Bearing with a

Lubricant

Filed: March 31, 2004

Client Reference No.: A-100 618t Our File No.: 25779K-018500US

Message:

Per your request, attached please find Power of Attorney and Statement Under 37 CFR 3.73(b) pertaining to the above subject application. Please let us know if you have any questions.

Thank you.

Best Regards.

Richard T. Ogawa

Partner

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